



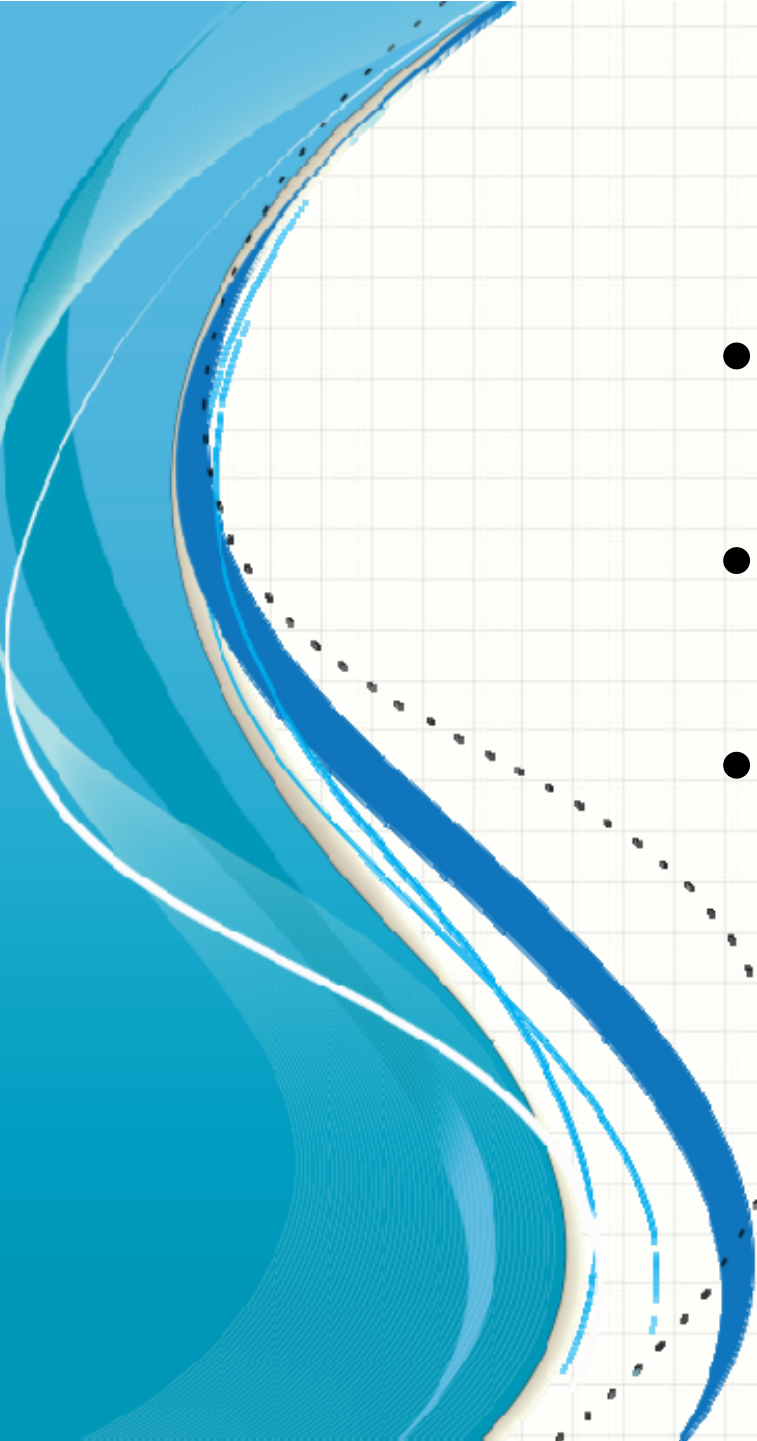
# Preparing for Tax Treaty Negotiation

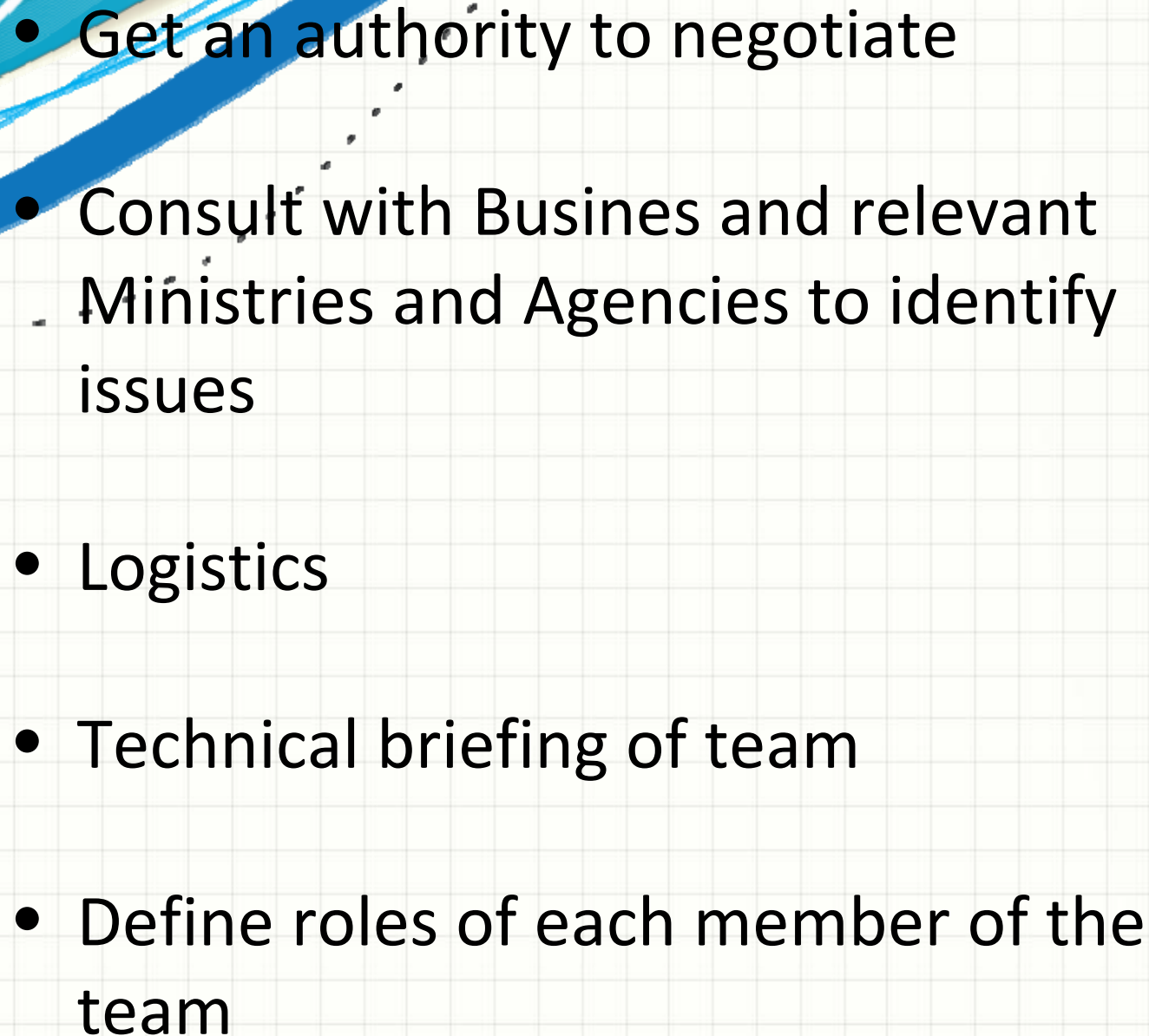
## CAPACITY BUILDING ON TAX TREATY NEGOTIATION


United Nations

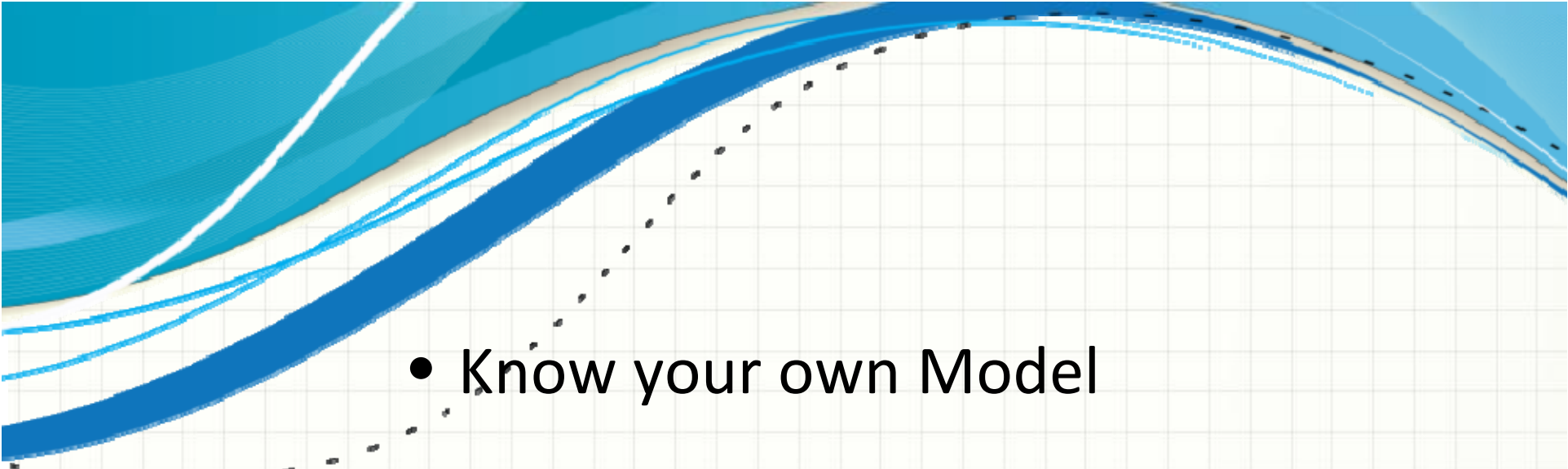
Rome, 28 – 29 Jan 2013

Odd Hengsle

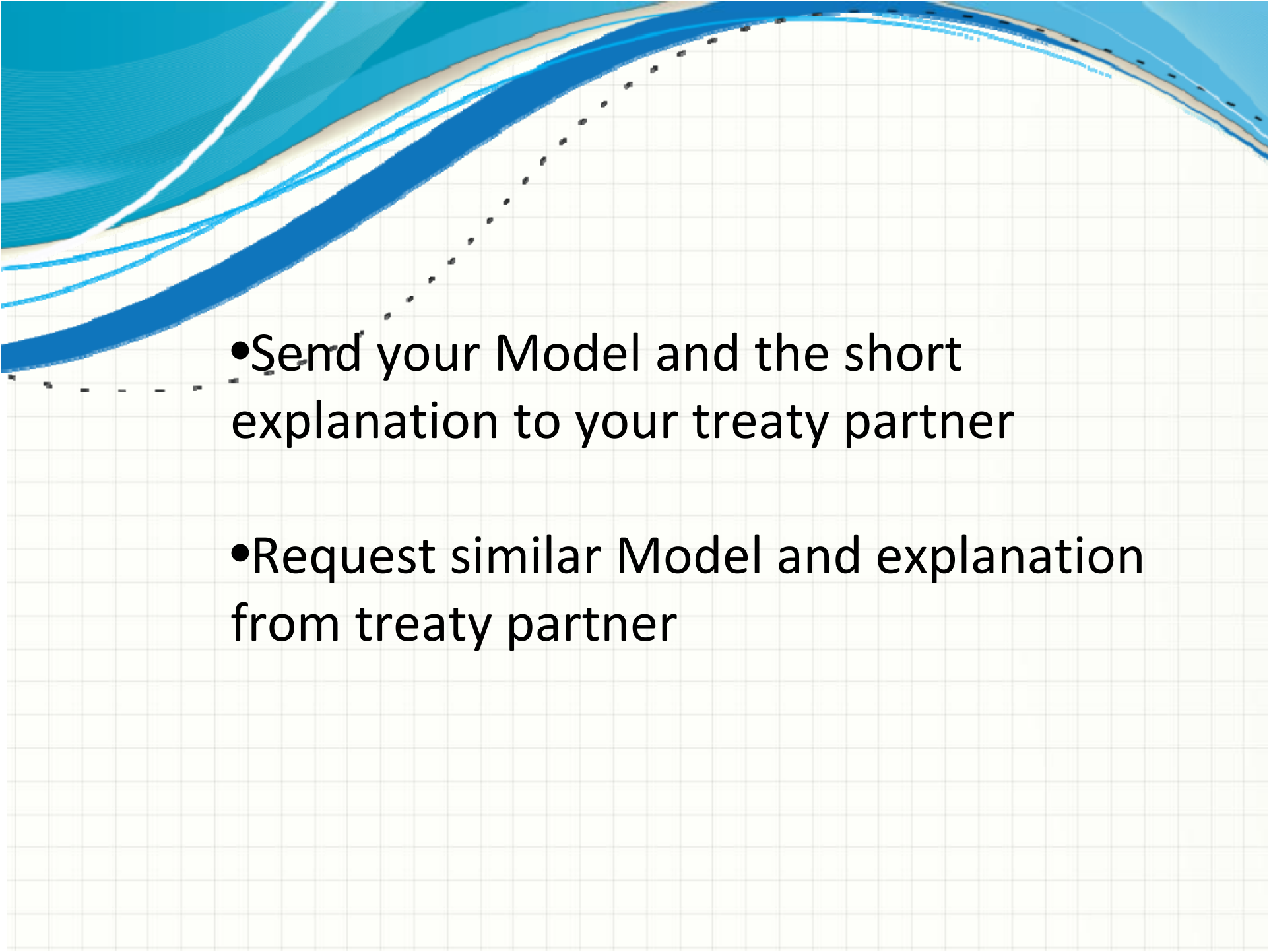
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- Preparations
  - Preparations
  - Preparations

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- Get an authority to negotiate
  - Consult with Business and relevant Ministries and Agencies to identify issues
  - Logistics
  - Technical briefing of team
  - Define roles of each member of the team

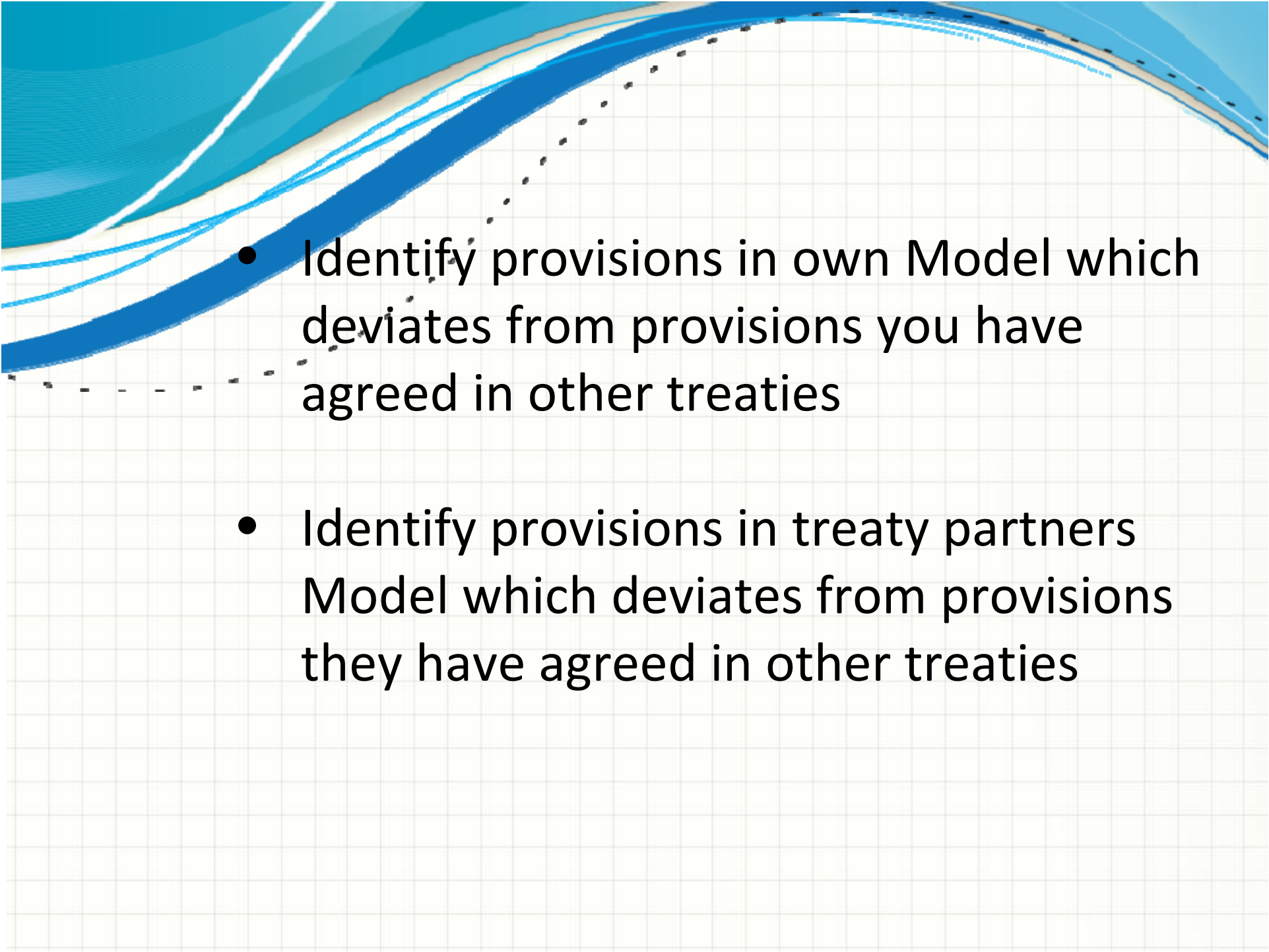
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- Prepare your Model (a general one or one prepared for this negotiation)
  - Make a list of non-negotiable provisions
  - Prepare alternative provisions where you may expect that your proposals are not accepted

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- Know your own Model
  - Know your internal legislation and how it interact with treaty provision
  - Prepare a short explanation of own tax system

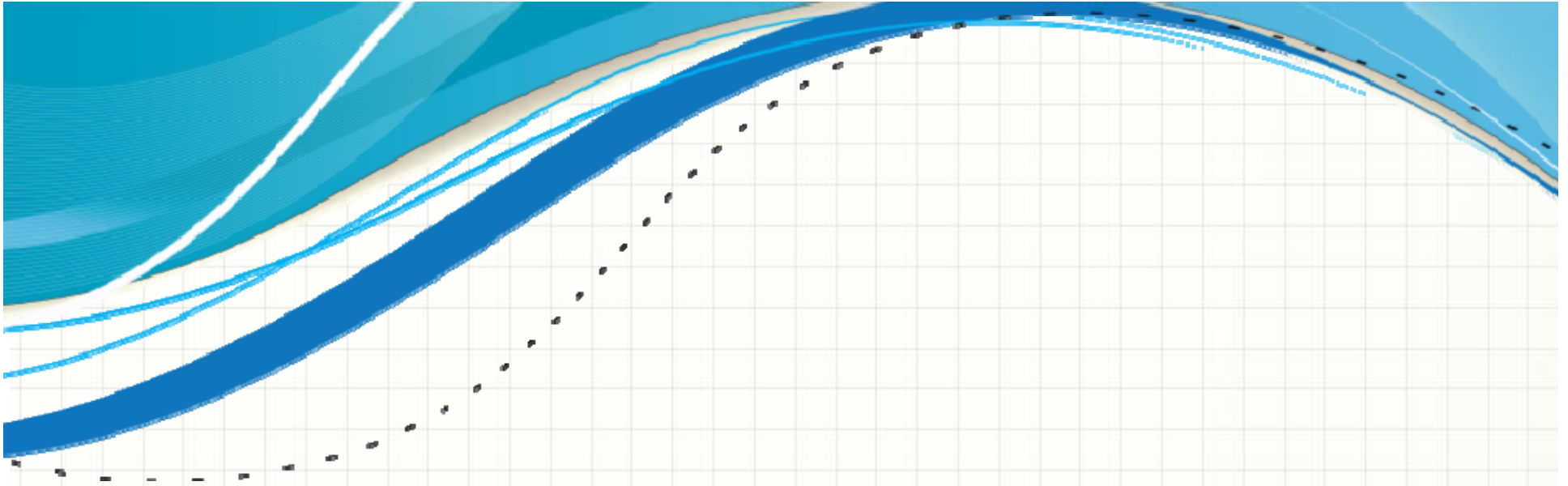


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- Send your Model and the short explanation to your treaty partner
  - Request similar Model and explanation from treaty partner

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- Prepare comparison of respective models
  - Identify issues
  - Know treaty partners domestic legislation and how it interact with treaty provisions

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- Identify provisions in own Model which deviates from provisions you have agreed in other treaties
  - Identify provisions in treaty partners Model which deviates from provisions they have agreed in other treaties





- Read about the other country
- Learn about culture and habits in the other country